
BALANCE SHEET

(See instructions for completing this form)

The purpose of the balance sheet is to show the financial condition of a business on a particular date (the end of a business accounting period – usually the last day of a particular month). It lists assets and liabilities (both current and long-term); as well as owner's equity of a business. The balance sheet is of primary importance in providing information necessary to aid in determining financial integrity as required by Code of Federal Regulations §226.6(b)(2)(vii)(A).

DATE (end of accounting period): _____

NAME OF DAY CARE CENTER: _____

ASSETS

CURRENT ASSETS:

Cash	\$ _____
Monetary Investments	_____
Negotiable Securities	_____
Accounts Receivable (including CACFP and DES reimbursement)	_____
Notes Receivable	_____
Other (<i>specify</i>)	_____

Total Current Assets \$ _____

LONG-TERM ASSETS

Notes Receivable	\$ _____
Land	_____
Buildings	\$ _____
Less: Accumulated Depreciation ...	_____
Current Value	_____
Office Equipment	_____
Less: Accumulated Depreciation ...	_____
Current Value	_____
Furniture and Fixtures	_____
Less: Accumulated Depreciation ...	_____
Current Value	_____
Vehicles	_____
Less: Accumulated Depreciation ...	_____
Current Value	_____
Other (<i>specify</i>)	_____

Total Long-Term Assets \$ _____

TOTAL ASSETS: \$ _____

LIABILITIES

CURRENT LIABILITIES:

Accounts Payable _____
Notes Payable _____
Other (*specify*) _____

Total Long-Term Liabilities \$ _____

LONG-TERM LIABILITIES:

Mortgage Payable _____
Notes Payable _____
Other (*specify*) _____

Total Long-Term Liabilities \$ _____

OWNER'S EQUITY

Owner's Equity \$ _____

TOTAL LIABILITIES AND OWNER'S EQUITY

Total Liabilities and Owner's Equity \$ _____
